

## Attachment 2

### Disclosure Decision Job Aid for use by Case Advocates

The questionnaire should be completed by a Case Advocate when:

- ♦ the taxpayer refuses to take the necessary steps to come into compliance with the tax laws, or has disclosed other information that you believe should be disclosed to the IRS,
- ♦ you have received this information from the taxpayer/authorized representative,
- ♦ the IRS does not have the information, and
- ♦ standard disclosure of the information is not possible (see IRM 13.1.5), for example, because the taxpayer no longer seeks TAS's assistance or has requested the information to be kept confidential.

*Remember:* TAS's discretion not to disclose the information does not apply if anyone other than the IRS is requesting the information. For example, if the Department of Justice or TIGTA is requesting the information, these procedures do not apply. Elevate this type of request to your Local Taxpayer Advocate.

### Why and how should this questionnaire be completed?

The questions below are designed to ensure that the Local Taxpayer Advocate has adequate factual information on which to make a decision. Your "answers" should be based only on facts about the communications from the taxpayer (or the taxpayer's representative).

*Remember:* TAS's discretion not to disclose the information does not apply if it comes to TAS from a third party.

#### Case Advocate Questions:

**CA Q1:** What information are you considering disclosing to the IRS? Who is requesting it, who will receive it, and what will it be used for?

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**CA Q2:** How and why did the taxpayer come to TAS for assistance?

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**CA Q3:** What is the reason given by the taxpayer, if any, for why he or she does not want further TAS assistance?

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**CA Q4:** What significant facts has the taxpayer provided to TAS that are not otherwise available to the IRS? Be specific.

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**CA Q5:** Identify sources where other related information came from, for example, third parties, IDRS, another IRS automated system. Be specific.

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**CA Q6:** What is the potential impact on the taxpayer if TAS discloses to the IRS the information at issue?

a) Will the information possibly affect the amount of tax liability? If so, by how much?

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b) Will the information possibly affect the ability of the IRS to collect tax due and owing? If so, in what way?

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c) Is there potential for the information to harm the taxpayer's reputation or cause a loss of privacy (e.g., disclosure of an illness)?

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**CA Q7:** What is the potential impact to the tax system in this case if TAS does not disclose to the IRS the information at issue?

a) Will it create a potential collectibility problem?

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b) Could the impact be carried forward or back to other years?

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c) Could this impact be repeated in future tax years?

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d) What is the potential monetary value of this impact, if known?

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e) Has the taxpayer specifically requested and/or has any TAS employee agreed to keep the information confidential?

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**CA Q8:** Are there any related cases involving the same taxpayer (e.g., linked by SSN, relationship, business entity)?

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**CA Q9:** Are there any other specific taxpayers (including entities) that are affected by this case? If yes, identify taxpayers and describe potential impact on these taxpayers.

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**CA Q10:** Are there any open controls on this case? If so, identify the function and the status.

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**CA Q11:** Is the taxpayer alleging (to the IRS or a third party) that TAS said or did something that TAS did not say or do? If yes, specifically state the taxpayer's allegations.

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**CA Q12:** Has the taxpayer made allegations of criminal wrongdoing or fraudulent actions regarding an employee of the IRS?

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**CA Q13:** Are there any other facts relevant to this case that the LTA needs to know in exercising his or her disclosure discretion under IRC § 7803(c)(4)(A)(iv)?

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